



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

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May 10, 2013

Sent via email: auditcomm@bos.lacounty.gov

TO: Audit Committee

FROM: Robert Smythe, Acting Chief
Audit Division

SUBJECT: **REVIEW OF SIX BOARD DELEGATED AUTHORITIES**

As requested by the Executive Office of the Board, we have reviewed the following six Board Delegated Authorities:

- 20.020 Establish, Increase, Reduce, or Discontinue Revolving Funds
- 20.030 Establish, Abolish Funds and Transfer Money
- 20.040 Property Tax Correction
- 20.050 Replenish Cash Difference Fund
- 20.060 Replenish Shortages in County Officers' Accounts
- 20.070 Revolving Cash Trust Funds

We recommend deleting Board Delegated Authority 20.050 because Cash Difference Funds were discontinued based on a November 14, 1996 Board approved-motion. In addition, we are deleting reference to Revenue and Taxation Code Section 5071 from Board Delegated Authority 20.040 because the referenced Section does not apply to the Auditor-Controller. We are requesting that the sunset review date for the five remaining Board Delegated Authorities be revised to June 30, 2017.

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We look forward to discussing the proposed revisions with you at this month's Audit Committee meeting. Please call me at 213-253-0101 if you have questions or need additional information.

RS:jn

Attachments

c: Wendy L. Watanabe


Los Angeles County
BOARD DELEGATED AUTHORITY

Policy #:	Title:	Adopted Date:
20.020	Establish, Increase, Reduce or Discontinue Revolving Funds	04/04/1978
	Department:	
	<i>Auditor Controller</i>	

POLICY

Pursuant to the provisions of Section 29321.1 of the Government Code the Auditor-Controller is authorized to establish, increase, reduce or discontinue revolving funds and at the end of each fiscal year will render a written report to the Board identifying the revolving funds in existence during the fiscal year, the amount of such fund and the officer using the fund.

REFERENCE

Government Code Section 29321.1

Adopted by Board of Supervisors April 4, 1978, Synopsis No. 12

RESPONSIBLE DEPARTMENT

Auditor-Controller

DATE ADOPTED/SUNSET REVIEW DATE

Adopted Date: April 4, 1978

Sunset Review Date: June 30, 2013

20.020